

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF GEORGIA
WAYCROSS DIVISION**

LARRY DEEMS,	:	
Plaintiffs	:	
vs.	:	CIVIL ACTION NO.: MC509-001
UNITED STATES OF AMERICA, FIRST MERIT BANK, IRS, and Agent JAMES FARLEY,	:	
Defendants.	:	

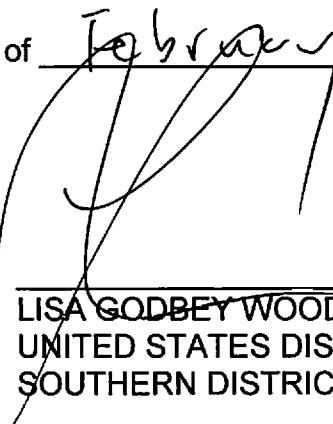
O R D E R

After an independent and *de novo* review of the record, the undersigned concurs with the Magistrate Judge's Report and Recommendation, to which Objections have been filed. In his Objections, Plaintiff asserts: (1) that this Court has jurisdiction over his Petition to Quash Summons and, (2) that he did not consent to a magistrate judge conducting the proceedings.

Plaintiff's jurisdictional arguments were correctly and appropriately addressed in the Magistrate Judge's Report. Plaintiff's allegations concerning the proceedings by the Magistrate Judge are inapplicable, as the Magistrate Judge is not "conducting the proceedings" in this case.

Plaintiff's Objections are without merit and are **OVERRULLED**. The Report and Recommendation of the Magistrate Judge is adopted as the opinion of the Court. Defendants' Motion to Dismiss Plaintiff's Petition to Quash Summons is **GRANTED**, and the Petition to Quash Summons is **DISMISSED**. The Clerk is authorized and directed to enter the appropriate Judgment of dismissal.

SO ORDERED, this 7 day of July, 2011.


LISA GODBEY WOOD, CHIEF JUDGE
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF GEORGIA